



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Interim Executive Director

April 7, 2011

TO TIMBER COUNTY ASSESSORS AND OTHER INTERESTED PARTIES:

SUGGESTED HARVEST VALUES SCHEDULES

Enclosed are the agenda for the Timber Advisory Committee meeting and staff's suggested harvest values schedules for the reporting period July 1 through December 31, 2011. This schedule will be discussed at the Timber Advisory Committee meeting scheduled on April 28, 2011, 9:30 a.m., in Room 1013 at 160 Promenade Circle, Sacramento, CA 95834.

In developing the suggested values, staff considered both public and private timber sales. Sales occurring between April 1, 2009 and April 1, 2011 were used as value indicators. Sales prices were adjusted from the actual sale date to April 1, 2011 using established log price trends by species. Sales were classified as green or salvage as defined in the enclosed *Harvest Values Schedule Instructions*. For those species requiring size code determinations, estimates were made of volume per log based on all available information.

If you have any questions or need additional information regarding these schedules, please contact Mr. George Felix at 916-274-3336, George.Felix@boe.ca.gov or Mr. Benjamin Tang, at 916-274-3391, Benjamin.Tang@boe.ca.gov.

Sincerely,

FOR
Dean R. Kinnee, Chief
County-Assessed Properties Division

DRK:pm
Enclosures

TIMBER ADVISORY COMMITTEE MEETING AGENDA

Thursday, April 28, 2011, 9:30 A.M.

Room 1013, 160 Promenade Circle, Sacramento CA 95834

1. Oath of office administered by Mr. Randy Ferris to the Committee members present.
2. Nominations for Secretary and Vice-Chair of the Timber Advisory Committee.
3. Approval of the November 4, 2010 Meeting Minutes
<http://www.boe.ca.gov/proptaxes/pdf/tac11-10draftminutes.pdf>
4. Harvest Value Discussion for Period of July 1, 2011 – December 31, 2011
<http://www.boe.ca.gov/proptaxes/timbertax.htm>
 - a) Tables G & S, Green and Salvage Timber Harvest Values
 - b) Table 1, Miscellaneous Forest Products Harvest Values
5. Other Business
 - a) Status of Timber Value Area boundary change (Rule 1020)
6. New Business
 - a) Tentative date for next meeting Tuesday November 8, 2011
7. Adjourn

CALIFORNIA STATE BOARD OF EQUALIZATION
HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2011 THROUGH DECEMBER 31, 2011
NOT FINAL VALUES 4/7/11

GENERAL

REPORTING PROCEDURE – Timber Tax law requires that tax reporting must be done by the calendar quarter that the timber is harvested and scaled in (i.e., 1Q, 2Q, 3Q, or 4Q of the calendar year). Timber tax returns must be filed using the Timber Tax Account Number of the timber owner (R&T Code section 38402). Each return shall include only timber having the same timber owner as shown for the registration of the account on the return (i.e., only report one account per tax return).

TIMBER TAX HARVEST REPORT – The Timber Tax Harvest Report is a worksheet that must be completed before preparing the Timber Tax Return. The Harvest Report must be submitted along with the Tax Return.

HARVEST VALUES SCHEDULE – The Timber Owner shall select the appropriate table values to be used for preparing the Timber Tax Harvest Report and the Timber Tax Return. The sawlog values listed in Table G (green timber) and Table S (salvage timber) are unadjusted values for timber harvested using a tractor logging system and the volume removed in the quarter is 300 thousand board feet (MBF) or more. If adjustments for an alternative logging system, small total volume, or low volume per acre applies, the harvest value will be lower than amount shown in the tables. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate column of the harvest values schedule for timber harvested within each specified area. Timber value areas are shown on the map on page 4, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, and Tehama counties.

TAX RATE – The tax rate for the period of this schedule is 2.9%.

DEFINITIONS

TIMBER HARVEST OPERATION – There are two categories of timber harvest operations:

- A. A harvest on **private land** (where harvesting is generally administered by the California Department of Forestry and Fire Protection (CDF or CAL FIRE)) for an entire Timber Harvesting Plan (THP), a Notice of Timber Operations (NTO) from a Non-Industrial Timber Management Plan (NTMP), Emergency Notice, CDF Timber Harvest Plan Exemption Notice, or a combination of these sharing a common geographical area, as submitted to CDF. These different types of operations could synonymously be referred to as a CDF "Permit." Two or more timber owners who elect to combine their harvests under one harvest permit may report each harvest as a separate operation so long as *each owner has a distinct timber parcel and each owner has a separate yield tax account*. Taxpayers must maintain sufficient records to support the reporting of separate operations.
- B. A harvest on **public land** (e.g., federal, state, county, or city government-owned lands) for an entire timber sale contract between a public agency and a private party purchaser (e.g., U.S. Forest Service, BLM, or State Park Service timber bought by an individual, logging company, or a sawmill).

SPECIES – Timber species or products are reported by using the appropriate species code as shown on pages 5, 6, and 7 in the harvest values tables. Jeffrey pine, sugar pine, coulter pine and western white pine are all reported as ponderosa pine. Hem/fir includes western hemlock, mountain hemlock, white fir, red fir, grand fir, spruce, and Shasta red fir. Western red cedar is reported as incense cedar. The Miscellaneous Conifer code (CM) includes lodgepole pine, knobcone pine, gray pine, sierra redwood and other evergreen species not listed in Tables G and S. (See Table 1 for the appropriate harvest value of CM.) The Small Sawlogs Miscellaneous (SSM) category includes volume harvested from the operation for the entire quarter. To see if you qualify for this species code, read the definition found in the Table 1 instructions on page 7. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

GREEN TIMBER – For Timber Tax purposes, *Green Timber* is defined as trees that are healthy and, in the opinion of a Registered Professional Forester (RPF) or Professional Arborist, have a high likelihood of surviving 12 months or more if *not* harvested. Green Timber shall be reported using Table G harvest values.

- ♦ Sanitation Timber shall be reported by using the Green Timber Values Table (Table G). For Timber Tax purposes, *Sanitation Timber* is defined as live trees that are *diseased* or have some form of *mechanical damage or decay*, and are likely to survive 12 months or more, in the opinion of an RPF or Professional Arborist, if *not* harvested. Live trees that display obvious signs of decay from old logging scars, lightning strikes, or broken tops are also considered to be *Sanitation Timber*.

SALVAGE TIMBER – The salvage values table (Table S) is used for reporting salvage timber removed from areas designated for salvage logging. Salvage logging is defined as the removal of dead and/or dying trees that are expected to survive less than 12 months if not harvested. For redwood, salvage logging includes the removal of dead or down material previously left as unmerchantable.

- ♦ Salvage timber includes only dead, dying, fatally damaged, or downed trees removed from an area of salvage logging.
- ♦ Non-salvage trees removed from an area of salvage logging do not qualify to use the salvage value tables.
- ♦ Salvage trees should not be reported as salvage timber if they are removed as part of a normal green harvest.

CULL LOGS – Cull logs are any that, when scaled, show less than ¼ of its gross volume as sound, usable lumber. Cull logs are to be reported in adjusted gross thousand board feet (MBF). Unsound sapwood logs are not classified as cull logs.

LOGGING SYSTEM ADJUSTMENTS – The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging codes are as follows: Tractor, which includes yarding with a winch (i.e. end/long lining), rubber-tired skidder, forwarder, feller buncher, and horse logging, is coded as “T”, cable and skyline yarder as “S”, and Helicopter as “H.” Any system not listed here will be reported as tractor, unless a special request is made prior to logging. Note that the table values are for tractor logging; adjustments should be made when other logging systems are used.

VOLUMES – All volumes are reported in thousand board feet (MBF), net Scribner short-log scale (20 feet maximum scaling length), except where otherwise indicated in Table 1. A “board foot” is defined as a board measuring 1”T x 12”W x 12”L. In the abbreviation “MBF,” the “M” is from Latin and represents 1000 (one-thousand), or three decimal points. For example, 100,000 board feet (BF) is the same as 100 MBF.

For national forest timber sold on scaled volumes, the Forest Service statements of account (billing statement) shall be the basis for determining taxable volume. For reporting lump-sum sales, use the timber volumes actually scaled during the quarter. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144 ($T \times W \times L / 144$) = board feet per piece. Volume scaled by weight (tons) or hundred cubic feet (CCF) must be converted to thousand board feet (MBF) for tax reporting purposes.

INSTRUCTIONS

AVERAGE VOLUME PER LOG (AV/L) – Log quality and log value are determined by its Size Code. The Size Code is determined by the average volume per 16-foot log segment (a 16-foot log is the industry standard preferred short log length). However, not all species have Size Codes (e.g., Hem/fir and Incense Cedar). For those species requiring a size code, only one size code may be reported in a quarter (i.e., do not report multiple size codes for the same species in a reporting quarter). The taxpayer must calculate the average net volume per 16-foot log (AV/L). The average volume per log is calculated by dividing the net Scribner volume for the species (harvested in the quarter) by the total number of sixteen foot short-log scaling segments for the species. The number of scaling segments shall be determined by dividing the total number of linear feet, for each species, by 16.

Example: In the reporting quarter the pine linear feet totals 1126 L.F. $\div 16' = 70.375$ sixteen foot logs. The pine volume 20 MBF $\div 70$ whole 16-foot log segments = 0.286 MBF/log, or 286 board feet/log. The column labeled Volume Per Log in either Tables G or S shows this translates into a Size Code 2 quality log for the pine. Cull logs are excluded when making this determination. When the AV/L is determined from a cruise or other statistical sample prior to logging, it shall remain fixed for reporting purposes during the life of the operation.

TABLES – Harvest values tables provide the taxpayer with information necessary for reporting the timber yield tax. The following are included: Table 1 for valuing *Miscellaneous Harvest Values*, Table G for *Green Timber*, and Table S for *Salvage Timber*. The prices are expressed as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report. Adjustments to value may be available, if the requirements in the “VALUE ADJUSTMENTS” instructions are met.

VALUE ADJUSTMENTS – Low volume harvests may qualify for a reduction of harvest value from that shown in the Value Schedule. Volume criteria and adjustment amounts are shown at the bottom of Tables S and G. **There are no value adjustments for Table 1, Miscellaneous Harvest Values.** The small total volume adjustment is available to all qualifying timber harvest operations. The low average volume per acre adjustment is only available to green timber found in Table G; both adjustments may be used if the operation meets the applicable criteria. To determine the average net volume per acre, divide the total net volume harvested during the reporting quarter by the actual acres harvested during the quarter.

Example: A 50-acre THP has 104 MBF harvested from 35 acres during the quarter being reported. Thus: $104 \text{ MBF} \div 35 \text{ acres} = 2.97 \text{ MBF/acre}$. Since this is less than 5 MBF/acre, this operation qualifies for the Low Volume Per Acre Deduction for this particular quarter, and \$25/MBF is subtracted from the appropriate value in the table. In addition, since this operation harvested more than 100 MBF, but less than 300 MBF for the quarter being reported, an additional \$50/MBF is also deducted from the table value for the Small Total Volume Deduction.

EXEMPT TIMBER – Timber removed from a timber harvest operation whose immediate harvest value does not exceed \$3,000 in a quarter (as determined from the Harvest Value schedule) is exempt from timber yield tax. If line 21 of a harvest report is not greater than \$3,000 for an operation, do not carry the value forward to the tax return; instead write *“EXEMPT”* in large letters across the face of the harvest report. If all of your operations harvested for the quarter qualify for this exemption, enter zero in column 4 on line 10 of the tax return, sign, and file the return along with the harvest reports, according to instructions. If you have both exempt and taxable operations, transfer only the value information from the taxable operations to the tax return and follow the instructions for completing and filing a return.

If you are a tax-exempt organization that does not pay property taxes on the land where the trees were growing, you are exempt from paying timber yield tax. **HOWEVER, THE FIRST PERSON OR AGENCY NOT EXEMPT FROM PROPERTY TAX TO ACQUIRE LEGAL OR BENEFICIAL RIGHTS TO THE TIMBER, FELLED FROM LANDS EXEMPT FROM PROPERTY TAXES, IS THE TIMBER OWNER AND IS LEGALLY LIABLE FOR THE TAX.** Examples of tax-exempt organizations might include church or religious organizations, Girl Scout or Boy Scout Camps, U.S. Forest Service or BLM timber sales, State college or university, or timber from other government-owned lands (e.g., federal, state, county or city). Individuals, business entities, logging companies, or sawmills that directly purchase timber from these types of organizations may be legally liable for the yield tax. A Licensed Timber Operator (LTO) that does not buy the trees, but rather is paid solely for providing the service of cutting down, removing, and delivering timber originating from a tax-exempt organization to a sawmill, would not be the timber owner in this case (i.e., not liable to pay the tax). In this example, the tax liability likely would become the responsibility of the sawmill. For more information on this subject, call the Timber Tax Section at 916-274-3330 or fax 916-285-0134.

NOTE: A CDF “Exemption Notice” (or permit) means that you are exempt from the *Timber Harvest Plan* preparation process. It does not mean you are exempt from the Timber Yield Tax. You must go through the process of completing the harvest report to determine if the taxable value of the timber harvested in the quarter, as determined from the Harvest Value Schedule, does not exceed \$3,000.

FOR MORE INFORMATION

If you need general information about the timber yield tax, or help completing your timber tax forms, you may call the Board of Equalization’s Information Center’s 800 number. Customer service representatives are available to help you Monday through Friday (except State holidays), from 8:00 a.m. to 5:00 p.m. (Pacific time). **Call 800-400-7115 or, visit our website at www.boe.ca.gov/proptaxes/timbertax.htm.**

TTY:711

For specific information about your account or tax reporting requirements, you may write to:

State Board of Equalization
Timber Tax Section, MIC:60
PO Box 942879
Sacramento, CA 94279-0060

PRIVACY NOTICE - INFORMATION FURNISHED THE BOARD OF EQUALIZATION IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires this agency to provide the following notice to individual taxpayers who are asked by the State Board of Equalization to supply information:

The principal purpose for which the requested information will be used is to administer the California Timber Yield Tax Law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about himself or herself in records maintained by the State Board of Equalization. The Board official responsible for maintaining Timber Tax Information is the County-Assessed Properties Division Chief, Property and Special Taxes Department, 450 N Street, Sacramento, CA 95814, Telephone 916-274-3330.

The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

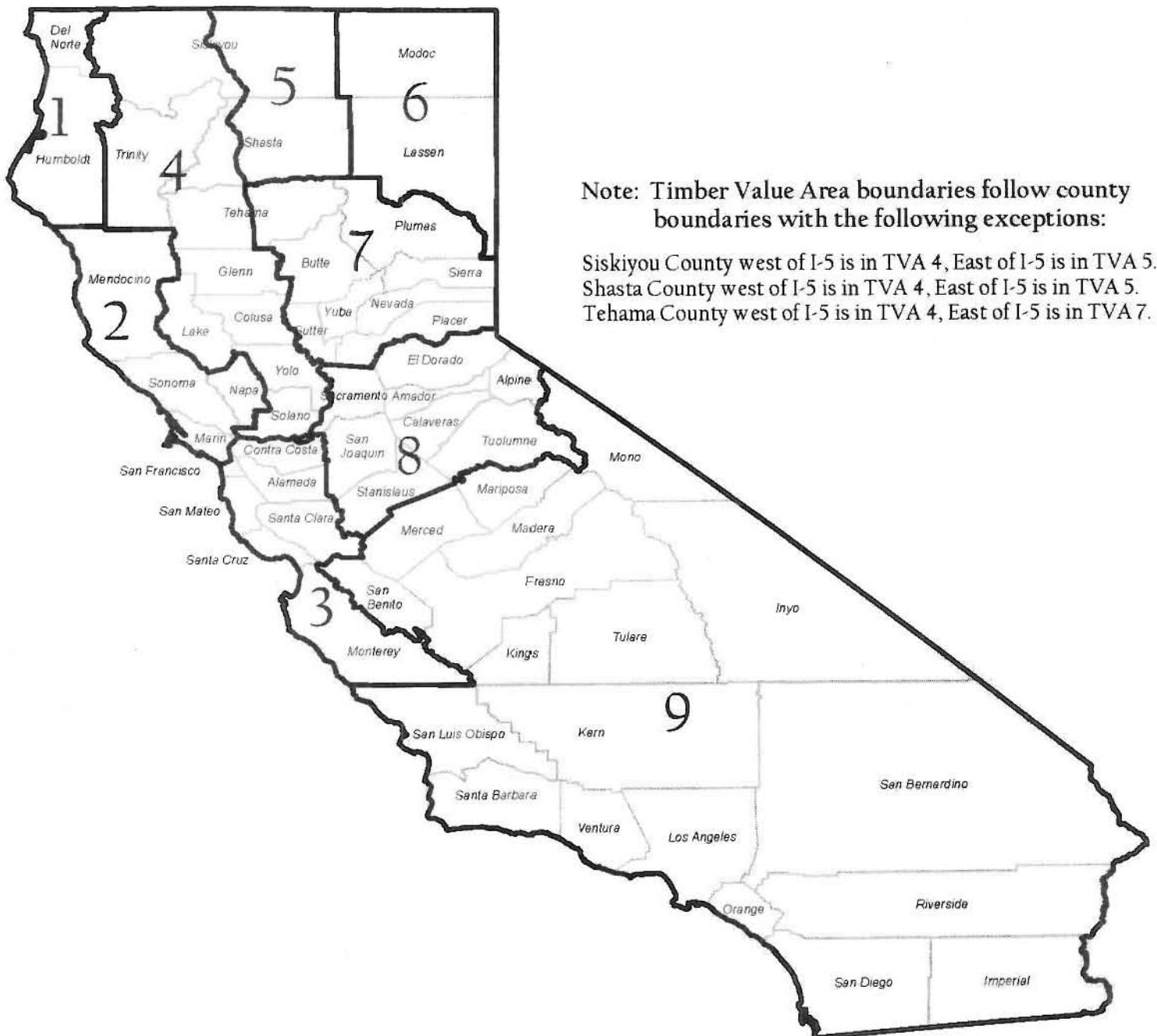
It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, except that the furnishing of social security numbers by individual applicants for Timber Yield Tax Accounts is voluntary. In addition, the law provides penalties for failure to file a return, for failure to furnish specific information required, for failure to supply information required by law or regulations, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the State Board of Equalization may be given to federal, state and local government agencies as authorized by law.

California State Board of Equalization

Timber Value Areas

Produced by: Tax Area Services - Geographic Information Center



CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2011 THROUGH DECEMBER 31, 2011

NOT FINAL VALUES 4/7/11

TABLE 1 - MISCELLANEOUS HARVEST VALUES - This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles & pilings, posts, split products, small sawlogs, cull logs and miscellaneous conifers. Small sawlogs (SSM) are conifer logs of any species, except coastal redwood, split products, and poles & pilings, where the average net volume per 16-ft log for all sawlogs removed from a timber harvest operation during the reporting quarter is less than 65 board feet, Scribner Short Log Scale. Cull logs are to be reported in adjusted gross M board feet. For cull logs measured in tons, use a conversion factor of 4 tons per adjusted gross MBF, Scribner scale. For a listing of species included in the miscellaneous conifer category, see the SPECIES instructions on page 1. Except for split products, small sawlogs, poles & pilings and miscellaneous conifers, the items in this table are to be reported in column 17 (other unit measure) on the Timber Tax Harvest Report.

MISCELLANEOUS HARVEST VALUES			
SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees, Natural Misc.	XNM	Linear Feet	0.60
Christmas trees, Natural Red Fir	XNR	Linear Feet	1.40
Christmas trees, Natural White Fir	XNW	Linear Feet	0.60
Christmas trees, Plantation	XP	Linear Feet	1.50
Cull logs	CUL	Adj. Gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	20.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Pulp chipwood & hardwood logs	HW	Green Tons	1.00
Woods-produced fuel chips	CS	Bone Dry Tons	0.00
Poles & pilings, small DF (20'-50')	PSD	Net M board feet	260.00
Poles & pilings, large DF (51'-up)	PLD	Net M board feet	280.00
Poles & pilings, PP, TF (all sizes)	PFP	Net M board feet	165.00
Posts, round	PST	8 Linear feet	0.20
Split products, redwood	TR	Net M board feet	75.00
Split products, miscellaneous	TM	Net M board feet	10.00
Small sawlogs, miscellaneous ^{1/}	SSM	Net M board feet	90.00
Miscellaneous conifer species	CM	Net M board feet	80.00

NO ADJUSTMENTS OR DEDUCTIONS FOR THIS TABLE

^{1/} Do not include coastal redwood volume in the Small Sawlog Miscellaneous category.

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2011 THROUGH DECEMBER 31, 2011

NOT FINAL VALUES 4/7/11

TABLE G – GREEN TIMBER HARVEST VALUES - This table shows the harvest values for timber by species, size and timber value area. The taxpayer makes the adjustments for the logging system, for small total volume on the harvest operation, low volume per acre on the harvest operation, and county location if the operation qualifies.

GREEN TIMBER												
Tractor Logging (Logging Code T)												
SPECIES	SPECIES CODE	VOLUME PER LOG	TIMBER VALUE AREA									
			SIZE CODE	1	2	3	4	5	6	7	8	9
Ponderosa Pine	PPG	Over 300	1	250	150	70	280	350	350	350	250	200
		150-300	2	200	100	50	230	300	300	300	200	150
		Under 150	3	150	50	20	180	260	280	240	130	50
Hem/fir	FG	N/A	N/A	120	1	NA	170	240	220	220	130	80
Douglas-fir	DFG	Over 300	1	300	140	1	330	340	280	300	170	NA
		150-300	2	260	120	1	290	320	230	240	140	NA
		Under 150	3	240	110	1	270	300	210	220	120	NA
Incense Cedar	ICG	N/A	N/A	130	100	NA	220	300	360	310	270	220
Redwood	RG	Over 300	1	670	650	540	NA	NA	NA	NA	NA	NA
		150-300	2	550	560	480	NA	NA	NA	NA	NA	NA
		Under 150	3	520	460	420	NA	NA	NA	NA	NA	NA
Port-Orford Cedar	PCG	Over 125	1	400	NA	NA	400	NA	NA	NA	NA	NA
		125 & Under	2	300	NA	NA	300	NA	NA	NA	NA	NA
ADJUSTMENTS												
Logging System: Deduct \$ 50 for volumes which were yarder/skyline logged (Logging Code S) Deduct \$ 200 for volumes which were helicopter logged (Logging Code H)												
Small Total Volume: Deduct \$50 if total volume harvested this quarter is less than 300 MBF Deduct \$100 if total volume harvested this quarter is less than 100 MBF Deduct \$150 if total volume harvested this quarter is less than 25 MBF												
Low Volume Per Acre: Deduct \$25 if the average volume harvested this quarter is under 5 MBF per acre												
\$ 1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS												

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUES SCHEDULE, EFFECTIVE JULY 1, 2011 THROUGH DECEMBER 31, 2011

NOT FINAL VALUES 4/7/11

TABLE S - SALVAGE HARVEST VALUES - This table shows the harvest values for timber by species, size and timber value area. The taxpayer makes the adjustments for the logging system and for small total volume on the harvest operation and county location if the operation qualifies.

SALVAGE TIMBER												
Tractor Logging (Logging Code T)												
SPECIES	SPECIES CODE	VOLUME PER LOG	TIMBER VALUE AREA									
			SIZE CODE	1	2	3	4	5	6	7	8	9
Ponderosa Pine	PPS	Over 300	1	190	110	50	210	260	260	260	190	150
		150-300	2	150	80	40	170	220	220	220	150	110
		Under 150	3	110	40	20	140	200	210	110	100	40
Hem/fir	FS	N/A	N/A	90	1	NA	130	180	160	110	100	60
Douglas-fir	DFS	Over 300	1	220	100	1	250	260	210	220	130	NA
		150-300	2	200	90	1	220	240	170	180	100	NA
		Under 150	3	180	80	1	200	220	160	160	90	NA
Incense Cedar	ICS	N/A	N/A	100	80	NA	160	220	270	230	200	160
Redwood	RS	Over 300	1	500	490	400	NA	NA	NA	NA	NA	NA
		150-300	2	410	420	360	NA	NA	NA	NA	NA	NA
		Under 150	3	390	340	340	NA	NA	NA	NA	NA	NA
Port-Orford Cedar	PCS	Over 125	1	300	NA	NA	300	NA	NA	NA	NA	NA
		125 & Under	2	220	NA	NA	220	NA	NA	NA	NA	NA
<div><div>ADJUSTMENTS</div><div><div>Logging System: Deduct \$ 50 for volumes which were yarder/skyline logged (Logging Code S) Deduct \$ 200 for volumes which were helicopter logged (Logging Code H)</div><div>Small Total Volume: Deduct \$50 if total volume harvested this quarter is less than 300 MBF Deduct \$100 if total volume harvested this quarter is less than 100 MBF Deduct \$150 if total volume harvested this quarter is less than 25 MBF</div></div><div>\$ 1 PER MBF IS THE MINIMUM HARVEST VALUE ALLOWABLE AFTER ADJUSTMENTS</div></div>												

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**SECOND HALF 2011
SUGGESTED VALUES AND CHANGES FROM PRIOR
STAFF DRAFT**

TABLE G. TIMBER HARVEST VALUES

Species	TVA 1	TVA 2	TVA 3	TVA 4	TVA 5	TVA 6	TVA 7	TVA 8	TVA 9
PPG 1	250 / 50	150 / 0	70 / 0	280 / 0	350 / 50	350 / 60	350 / 50	250 / 50	200 / 30
PPG 2	200 / 50	100 / 0	50 / 0	230 / 30	300 / 50	300 / 60	300 / 50	200 / 40	150 / 20
PPG 3	150 / 50	50 / 0	20 / 0	180 / 60	260 / 40	280 / 60	240 / 80	130 / 30	50 / 30
FG	120 / 10	1 / 0	N/A	170 / 50	240 / 60	220 / 70	220 / 70	130 / 30	80 / 10
DFG 1	300 / 70	140 / 40	1 / 0	330 / 90	340 / 100	280 / 100	300 / 90	170 / 50	N/A
DFG 2	260 / 80	120 / 50	1 / 0	290 / 100	320 / 100	230 / 100	240 / 100	140 / 50	N/A
DFG 3	240 / 80	110 / 60	1 / 0	270 / 100	300 / 100	210 / 100	220 / 90	120 / 50	N/A
ICG	130 / 0	100 / 0	N/A	220 / 0	300 / 20	360 / 40	310 / 30	270 / 30	220 / 20
RG 1	670 / -50	650 / -50	540 / -10	NA	NA	NA	NA	NA	NA
RG 2	550 / -50	560 / -50	480 / -30	NA	NA	NA	NA	NA	NA
RG 3	520 / -50	460 / -50	420 / -50	NA	NA	NA	NA	NA	NA
PCG 1	400 / 0	NA	NA	400 / 0	NA	NA	NA	NA	NA
PCG 2	300 / 0	NA	NA	300 / 0	NA	NA	NA	NA	NA

TABLE S. SALVAGE HARVEST VALUES

Species	TVA 1	TVA 2	TVA 3	TVA 4	TVA 5	TVA 6	TVA 7	TVA 8	TVA 9
PPS 1	190 / 40	110 / 0	50 / 0	210 / 0	260 / 40	260 / 40	260 / 40	190 / 40	150 / 20
PPS 2	150 / 40	80 / 0	40 / 0	170 / 20	220 / 30	220 / 40	220 / 30	150 / 30	110 / 10
PPS 3	110 / 30	40 / 0	20 / 10	140 / 50	200 / 40	210 / 50	110 / -10	100 / 20	40 / 30
FS	90 / 10	1 / 0	NA	130 / 40	180 / 40	160 / 50	110 / 0	100 / 20	60 / 20
DFS 1	220 / 50	100 / 20	1 / 0	250 / 70	260 / 80	210 / 70	220 / 60	130 / 40	NA
DFS 2	200 / 70	90 / 40	1 / 0	220 / 80	240 / 80	170 / 70	180 / 70	100 / 30	NA
DFS 3	180 / 60	80 / 40	1 / 0	200 / 70	220 / 70	160 / 80	160 / 60	90 / 40	NA
ICS	100 / 0	80 / 0	NA	160 / 0	220 / 10	270 / 30	230 / 20	200 / 20	160 / 10
RS 1	500 / -60	490 / -30	400 / -10	NA	NA	NA	NA	NA	NA
RS 2	410 / -40	420 / -40	360 / -20	NA	NA	NA	NA	NA	NA
RS 3	390 / -40	340 / -40	340 / -30	NA	NA	NA	NA	NA	NA
PCS 1	300 / 0	NA	NA	300 / 0	NA	NA	NA	NA	NA
PCS 2	220 / 0	NA	NA	220 / 0	NA	NA	NA	NA	NA

Harvest Value Summary - 2H11																			
Species		TVA 1		TVA 2		TVA 3		TVA 4		TVA 5		TVA 6		TVA 7		TVA 8		TVA 9	
PPG 1	# Sales/Vol	-	-	-	-	-	-	-	-	-	-	-	-	*	*	*	*	-	-
	WTD/Suggested	-	250	-	150	-	70	-	280	-	350	-	350	*	350	*	250	-	200
PPG 2	# Sales/Vol	-	-	-	-	-	-	*	*	7	4927	*	*	7	5647	6	1188	8	5451
	WTD/Suggested	-	200	-	100	-	50	*	230	308	300	*	300	331	300	244	200	179	150
PPG 3	# Sales/Vol	-	-	-	-	-	-	18	14624	41	28028	17	27901	20	6665	6	1490	*	*
	WTD/Suggested	-	150	-	50	-	20	175	180	265	260	281	280	239	240	65	130	*	50
FG	# Sales/Vol	15	14711	-	-	NA		19	9612	48	89614	18	30190	27	41955	13	4034	9	6250
	WTD/Suggested	111	120	-	1		NA	183	170	243	240	221	220	223	220	131	130	133	80
DFG 1	# Sales/Vol	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA	
	WTD/Suggested	-	300	-	140	-	1	-	330	-	340	-	280	-	300	-	170		NA
DFG 2	# Sales/Vol	-	-	*	*	*	*	-	-	*	*	-	-	5	2813	*	*	NA	
	WTD/Suggested	-	260	*	120	*	1	-	290	*	320	-	230	260	240	*	140		NA
DFG 3	# Sales/Vol	27	55794	50	17684	*	*	21	30648	32	16213	7	1041	17	8769	9	3675	NA	
	WTD/Suggested	242	240	109	110	*	1	268	270	305	300	265	210	223	220	162	120		NA
ICG	# Sales/Vol	-	-	-	-	NA		12	1881	42	5354	14	2596	23	4081	29	3427	11	4339
	WTD/Suggested	-	130	-	100		NA	229	220	287	300	380	360	311	310	272	270	216	220
RG 1	# Sales/Vol	-	-	-	-	-	-	NA		NA		NA		NA		NA		NA	
	WTD/Suggested	-	670	-	650	-	540		NA										NA
RG 2	# Sales/Vol	24	8306	16	10035	20	12615	NA		NA								NA	
	WTD/Suggested	541	550	561	560	464	480		NA		NA		NA		NA		NA		NA
RG 3	# Sales/Vol	30	13072	53	40934	17	6390	NA		NA			NA		NA		NA		NA
	WTD/Suggested	517	520	453	460	388	420		NA				NA		NA		NA		NA
PCG 1	# Sales/Vol	-	-	NA		NA		-	-	NA		NA		NA		NA		NA	
	WTD/Suggested	-	400		NA		NA	-	400		NA		NA		NA		NA		NA
PCG 2	# Sales/Vol	-	-	NA		NA		-	-	NA		NA		NA		NA		NA	
	WTD/Suggested	-	300		NA		NA	-	300		NA		NA		NA		NA		NA
WTD = Weighted average indexed sales price.																			
* = Generally fewer than 5 sales																			

		1H 2011	2H 2011			
		(old)	(new)			
		HARVEST VALUE	HARVEST VALUE		Sales	
SPECIES OR PRODUCT	SPECIES CODE	PER UNIT	PER UNIT	CHANGE	#/Volume	Weighted
Christmas trees, Natural Misc.	XNM	0.60	0.60	0.00	-/-	-
Christmas trees, Natural Red Fir	XNR	1.40	1.40	0.00	-/-	-
Christmas trees, Natural White Fir	XNW	0.60	0.60	0.00	-/-	-
Christmas trees, Plantation	XP	1.50	1.50	0.00	-/-	-
Cull logs	CUL	5.00	5.00	0.00	-/-	-
Fuelwood, hardwood	FWH	20.00	20.00	0.00	10/990	18.00
Fuelwood, miscellaneous	FWM	10.00	10.00	0.00	*/*	*
Pulp chipwood & hardwood logs	HW	1.00	1.00	0.00	-/-	-
Woods-produced fuel chips	CS	0.00	0.00	0.00	-/-	-
Poles & pilings (\$/MBF), small DF (20' - 50')	PSD	260.00	260.00	0.00	*/*	*
Poles & pilings (\$/MBF, large DF (51' - up)	PLD	280.00	280.00	0.00	-/-	-
Poles & pilings (\$/MBF) PP, TF (all sizes)	PFP	160.00	165.00	5.00	Price Quote	-
Posts, round	PST	0.20	0.20	0.00	-/-	-
Split products, redwood	TR	75.00	75.00	0.00	-/-	-
Split products, miscellaneous	TM	10.00	10.00	0.00	-/-	-
Small sawlogs, miscellaneous	SSM	70.00	90.00	20.00	71/178,079	68.00
Miscellaneous conifer species	CM	65.00	80.00	15.00	25/1709	91.00
* = Generally fewer than 5 sales						

**FIRST HALF 2011
TIMBER SALES SUMMARY
STAFF DRAFT**

REGULAR SALES

	NUMBER OF SALES			VOLUME (MBF)			LOGGING COSTS	
TVA	TOTAL	GVT	PVT	TOTAL	GVT	PVT	TRACTOR	HAUL
1	67	0	67	91963	0	91963	169	79
2	69	8	61	71564	26336	45228	153	107
3	40	1	39	21040	1830	19210	192	75
4	38	5	33	60369	6397	53972	178	91
5	55	6	49	151947	23497	128450	96	66
6	19	0	19	64828	0	64828	117	73
7	50	11	39	96551	47980	48571	135	91
8	35	13	22	14581	6431	8150	130	77
9	23	15	8	20877	7877	13000	174	90
Subtotals	396	59	337	593720	120348	473372		
Percent	100%	14.90 %	85.10 %	100 %	20.27 %	79.73 %	149	85

HELICOPTER SALES

Subtotals	0	0	0	0	0	0	
Percent	0 %	0.00 %	0.00 %	0 %	0.00 %	0.00 %	

STATEWIDE TOTALS

Subtotals	396	59	337	593720	120348	473372	
Percent	100%	14.90 %	85.10 %	100 %	20.27 %	79.73 %	

2H11

INTERIOR REGION

[illegible]

2H11
REPORT OF TIME ADJUSTMENTS
COAST REGION

REPORT OF TIME ADJUSTMENTS

COAST REGION

[illegible]